

MAY 13 '10 -9 00 AM

ALVORD AND ALVORD  
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SUITE 301  
WASHINGTON, D C

**SURFACE TRANSPORTATION BOARD**

ELIAS C. ALVORD (1942)  
ELLSWORTH C. ALVORD (1964)

20036

OF COUNSEL  
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May 13, 2010

Chief  
Section of Administration  
Office of Proceedings  
Surface Transportation Board  
395 E Street, S.W.  
Washington, D.C. 20423

Contract 8-8504 Rider 1

Dear Section Chief,

Enclosed for recordation pursuant to the provisions of 49 U.S.C. Section 11301(a) are two (2) copies of a Memorandum of Lease, dated as of May 11, 2010, a primary document as defined in the Board's Rules for the Recordation of Documents.

The name and address of the party to the enclosed document are:

Lessor:	American Railcar Leasing LLC 620 North Second Street St. Charles, Missouri 63301
[Lessee:	Parrheim Foods, a Division of Parrish and Heimbecker Ltd. 817 48 <sup>th</sup> Street East Saskatoon, Saskatchewan Canada S7K 0X5]

Section Chief  
May 13, 2010  
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A description of the railroad equipment covered by the enclosed document is:

5 railcars: SHPX 450093 - SHPX 450095, SHPX 450099 and SHPX 450100.

A short summary of the document to appear in the index is:

Memorandum of Lease.

Also enclosed is a check in the amount of \$41.00 payable to the order of the Surface Transportation Board covering the required recordation fee.

Kindly return stamped copies of the enclosed document to the undersigned.

Very truly yours,

A handwritten signature in black ink, appearing to read 'Alvord', with a long horizontal stroke extending to the right.

Robert W Alvord

RWA/sem  
Encl.

MAY 13 '10 -9 00 AM

**MEMORANDUM OF LEASE****SURFACE TRANSPORTATION BOARD**

**This Memorandum of Lease is prepared and filed by American Railcar Leasing LLC, a Delaware limited liability company, on behalf of (i) itself as lessor and/or as assignee of ACF Industries, Incorporated, ACF Industries LLC, American Railcar Industries, Inc., and/or ACF Acceptance LLC as the sole member of various ACF Acceptance entities, and/or (ii) as manager for one or more of the following affiliated lessors: ARI First LLC, ARI Second LLC, ARI Third LLC, ARL II Funding LLC, ARL Fifth LLC and Shippers Third LLC, all with respect to Parrheim Foods, a Division of Parrish and Heimbecker Ltd., a Manitoba, Canada Limited Liability Company ("Lessee").**

**American Railcar Leasing LLC (as assignor or lessor, herein, "Lessor") and Lessee have entered into that certain Master Service Contract as identified on Schedule A (as amended, changed, assigned, modified and supplemented from time to time, together with any schedules and exhibits thereto, the "Lease"), pursuant to which Lessee leased the railcars listed on Schedule A attached hereto from Lessor on the terms and conditions set forth therein, and from time to time may lease other railcars bearing the reporting marks SHPX and/or ACFX.**

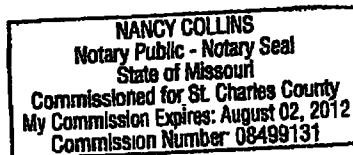
This Memorandum of Lease is prepared for registration purposes and is not intended to amend the terms and conditions of the Lease

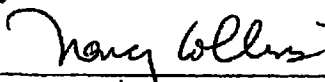
AMERICAN RAILCAR LEASING LLC

By:   
Name: Brian Evdo  
Title: VP – Business Development

STATE OF MISSOURI                    )  
  ) ss.:  
COUNTY OF ST. CHARLES         )

On this 11th day of May, 2010, before me, personally appeared Brian Evdo, to me personally known, who being by me duly sworn, says that he resides at St. Charles, Missouri and is the VP – Business Development of American Railcar Leasing LLC, that said instrument was signed on the date hereof on behalf of said company by authority of its governing body; and he acknowledged that the execution of the foregoing instrument was the free act and deed of said company.



  
Notary Public  
My commission expires on 8/2/2012

# Schedule A

## Equipment

### Parrheim Foods

Contract 8-8504 rider 1 ~~4-11~~ 2/4/09

<u>Quantity</u>	<u>Description</u>	<u>Reporting Marks</u>	<u>Road Numbers</u>
	Hopper	SHPX	450093
	Hopper	SHPX	450094
	Hopper	SHPX	450095
	Hopper	SHPX	450099
	Hopper	SHPX	450100

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CERTIFICATION

I, Robert W. Alvord, attorney licensed to practice in the State of New York and the District of Columbia, do hereby certify under penalty of perjury that I have compared the attached copy with the original thereof and have found the copy to be complete and identical in all respects to the original document

Dated

5/13/10



Robert W Alvord